

## Relocation Allowances

## § 302-11.10

### § 302-11.9 Responsibilities.

(a) *Agency.* Finance offices will calculate the amount of the gross-up for the WTA in Year 1 in accordance with procedures outlined herein and credit this amount to the employee at the time of reimbursement as provided in § 302-11.7(e). The WTA will be reflected on the employee's Form W-2 for Year 1. The RIT allowance may be calculated in Year 2 either by the employee or by the agency finance office based on information provided by the employee on the voucher, as directed by the agency's implementing policies and procedures. In addition, agencies shall prescribe appropriate and necessary implementing procedures as provided elsewhere in this part.

(b) *Employee.* (1) The employee is required to submit a claim for the RIT allowance and to file the tax information for Year 1 specified in § 302-11.10 with his/her agency in Year 2, regardless of whether any additional reimbursement for the RIT allowance is owed the employee. (See § 302-11.7(e) for employee agreement.)

(2) If any action occurs (i.e., amended tax return, tax audit, etc.) that would change the information provided in Year 2 by the employee to his/her agency for use in calculating the RIT allowance due the employee for Year 1 taxes, this information must be provided by the employee to his/her agency under procedures prescribed by the agency. (See § 302-11.10.)

(3) If the calculation of the RIT allowance results in a negative amount, the employee is obligated to repay this amount as a debt due the Government. (See §§ 302-11.7(e)(2) and 302-11.8(f)(5).)

[54 FR 20332, May 10, 1989, as amended by FTR Amdt. 14, 56 FR 9292, Mar. 6, 1991; FTR Amdt. 26, 57 FR 28636, June 26, 1992]

### § 302-11.10 Claims for payment and supporting documentation and verification.

(a) *Claims forms.* Claims for payment of the RIT allowance shall be submitted by the employee in Year 2 on SF 1012 (Travel Voucher) or other authorized travel voucher form. When claiming payment for the RIT allowance, the employee shall furnish and certify to certain tax information that has been or will be shown on his/her ac-

tually prepared tax returns. The spouse must also sign statement if joint filing status is claimed and spouse's income is included on statement. This information shall be contained in a certified statement on, or attached to, the SF 1012 reading essentially as follows:

#### CERTIFIED STATEMENT

I certify that the following information, which is to be used in calculating the RIT allowance to which I am entitled, has been (or will be) shown on the income tax returns filed (or to be filed) by me (or by my spouse and me) with the applicable Federal, State, and local (specify which) tax authorities for the 19\_\_ tax year.

—Gross compensation as shown on attached IRS Form(s) W-2 and, if applicable, net earnings (or loss) from self-employment income shown on attached Schedule SE (Form 1040):

	Form(s) W-2	Schedule SE
Employee .....	\$ .....	\$ .....
Spouse (if filing jointly) <sup>1</sup> .....	\$ .....	\$ .....
Total (Both columns) .....	\$ .....	\$ .....

—Filing status: \_\_\_\_\_  
(Specify one of the filing status items that was (or will be) claimed on IRS Form 1040.)

—Marginal tax rates from appendices A, B, and C of 41 CFR part 302-11 and local tax tables derived under procedures prescribed in 41 CFR part 302-11:

Federal for Year 1 \_\_\_\_\_

Federal for Year 2 \_\_\_\_\_

State (specify which): \_\_\_\_\_

Local (specify which): \_\_\_\_\_

The above information is true and accurate to the best of my knowledge. I (we) agree to notify the appropriate agency official of any changes to the above (i.e., from amended tax returns, tax audit, etc.) so that appropriate adjustments to the RIT allowance can be made. The required supporting documents are attached. Additional documentation will be furnished if requested.

I (we) further agree that if the 12-month service agreement required by 41 CFR 302-1.5 is violated, the total amount of the RIT allowance will become a debt due the United States Government and will be repaid according to agency procedures.

Employee's signature \_\_\_\_\_

Date \_\_\_\_\_

Spouse's signature (if filing jointly)<sup>1</sup> \_\_\_\_\_

Date \_\_\_\_\_

<sup>1</sup>If a joint filing status is claimed and spouse's income is included, the spouse must